

2-1945

Editorially Speaking

American Woman's Society of Certified Public Accountants

American Society of Women Accountants

Follow this and additional works at: <https://egrove.olemiss.edu/wcpa>



Part of the [Accounting Commons](#), and the [Women's Studies Commons](#)

Recommended Citation

American Woman's Society of Certified Public Accountants and American Society of Women Accountants (1945) "Editorially Speaking," *Woman C.P.A.*: Vol. 7 : Iss. 2 , Article 1.

Available at: <https://egrove.olemiss.edu/wcpa/vol7/iss2/1>

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Woman C.P.A. by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

The WOMAN C.P.A.

Official Publication

AMERICAN WOMAN'S SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
AMERICAN SOCIETY OF WOMEN ACCOUNTANTS

VOLUME 7

FEBRUARY, 1945

NUMBER 2

SUBSCRIPTION PRICE—\$1.00 ANNUALLY

The Woman CPA is published bi-monthly in the interest of accounting and the progress of women in the profession.

While all material presented is from sources believed to be reliably correct, responsibility can not be assumed for opinions or interpretations of law expressed by contributors.

Editor, MARY C. GILDEA, C.P.A.,
1509 First National Bank Building,
Chicago 3, Illinois

Assistant Editor, PHOEBE B. COMER,
1133 North Grant Avenue,
Indianapolis, Indiana

Business Manager, MABEL BRILLHART,
2155 Pierce Avenue,
Chicago 22, Illinois

ASSOCIATE EDITORS

| | | |
|--|-------|---------------------|
| VALERIE J. YUDELL, C.P.A. | | Technical Articles |
| Room 2525, 1 No. LaSalle Street, Chicago 2, Illinois | | |
| ALBERTA R. CRARY | | Tax News |
| 109 South Washington Avenue, Whittier, California | | |
| HELEN M. HETH | | Current Literature |
| 1375 East Grand Boulevard, Detroit 11, Michigan | | |
| HELOISE BROWN, C.P.A. | | Coast-to-Coast News |
| 1727 Marshall Street, Houston 6, Texas | | |

In this Issue

| | | |
|---------------------------------------|-------------------------|---------|
| Coast-to-Coast | Heloise Brown | Page 5 |
| Taxation Problems of the Oil Investor | Abner E. Hughes | Page 7 |
| Women's Place in the Post-War World | Daphne Robert | Page 12 |
| What's New in Reading | Helen M. Heth | Page 14 |
| Early Women Accountants | Norman E. Webster | Page 15 |

Editorially Speaking

As in everything else, the war effort takes priority in printing and mailing services. Your editorial staff will make every effort to assemble the material for the regular issues by the scheduled dates but our printing and mailing schedules sometimes break down. We ask your consideration and patience when your bulletin is late.

When the American Woman's Society of Certified Public Accountants was organized in 1933, it was the hope of its founders that its efforts would result in women accountants being judged by their work and not by their sex. Although we have not completely conquered the world for the woman accountant, we have come a long way in the past decade. Part of our progress is due to the friendly interest we have gained among many of our brother practitioners. Tangible evidence of that interest is presented in this issue which we dedicate, with the greatest respect, to the men of the accounting profession.

Our tax department and our technical department are combined and represented by the very excellent article on oil industry taxation written by *Abner E. Hughes, C.P.A.*, of New Orleans, Louisiana. Mr. *Norman E. Webster's* history of the women pioneers in the accounting profession will prove of great interest to all professional women and also to all accountants, whether men or women. We are pleased and proud to be able to present these articles to you.

To show that women accountants have passed another milestone, we are quoting the following editorial which appeared in the January, 1945, issue of *The Spokesman*, official publication of the Pennsylvania Institute of Certified Public Accountants:

"Women have at last conquered the Pennsylvania C.P.A. examination, and have demonstrated their capabilities in the field of accountancy.

"Six young women sat on the 1944 C.P.A. examination in Pennsylvania, five in Philadelphia and one in Pittsburgh. And two of them were successful. The Secretary of the Board had the proud privilege of notifying Miss Anna Louise Lefferts and Miss Eleanor Longacre, both of Philadelphia, that they had passed the examination and were granted C.P.A. certificates from the Commonwealth of Pennsylvania.

"Only once before did a woman have the courage to attempt the Pennsylvania examination. We wish she had passed. Failure to make the grade, however, is no discredit by any means because our examinations are known to be rather severe and high in standard. Prior to this year, we

had four women certified public accountants in Pennsylvania. Miss Catharine M. Koch and Miss Myra H. Jones from Pittsburgh, and Miss Alice E. Hayes from Wilmington, received reciprocal certificates. Miss Mary B. Niles of Philadelphia received her C.P.A. by waiver in 1900 and she died in 1931.

"The women accountants are welcomed to the professional ranks and we hope they may find the work congenial and remunerative. There are a number of women throughout the United States who have passed other State qualifying examinations, and they have an organization known as the American Women's Society of Certified Public Accountants."

In Illinois during the past few years, a group of business and professional women have made extensive surveys of job opportunities for girls in various fields of endeavor. These surveys have been made at the request of the State Department of Public Instruction for the information and guidance of vocational directors in the high schools. Each survey lists the various types of positions available in the particular line covered, the abilities and training needs for the positions, the rates of pay, and the promotional opportunities.

It seems that a similar survey of the accounting opportunities for women, conducted on a nationwide basis, would be of great value to our members and also to the young women who are debating the advisability of entering the accounting field.

A survey was made by the American Women's Society of Certified Public Accountants a number of years ago. It is, however, considerably outmoded by this time.

We realize that such a project would require a great deal of time and effort and we also realize that most people are already overburdened with tasks. On the other hand, the mere planning and organization will also take time. It should not be done in a haphazard method but only after careful consideration of ways and means, and of the results desired. It is not too early to give some thought to such an idea, even though the actual work of the survey is not undertaken until after the war.